

People

Joshua S. Hamlet

Associate, Tax

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vCard

Joshua Hamlet focuses on a broad range of state and local, international, and federal taxation matters. He advises privately held businesses, partnerships, and tax-exempt organizations on tax planning, controversy, and compliance-related issues. He also represents clients before the Internal Revenue Service and numerous city and state departments of revenue across the country.

Joshua also has experience working with high-net-worth individuals and families in estate planning and administration. He has assisted individuals in various fiduciary litigation matters, such as contested probate and accounting issues, disputes over inherited property, and Article 81 proceedings.

Notable Work

State and Local Tax: Representing online retailer, SaaS, data processing, and digital product clients in corporate and sales tax nexus matters and advises on post-Wayfair sales tax compliance and economic nexus issues. Negotiates with departments of revenue and state counsel in a number of tax controversy proceedings related to state tax assessments.

State and Local Tax: Represent individuals on domicile and residency matters related to various state tax assessments.

Tax Exempt Organizations: Advise throughout all stages of a nonprofit's life cycle. This has included the formation and dissolution of numerous public charities, formation of private family foundations for estate planning purposes, and a reorganization for a hospital with both nonprofit and for-profit subsidiaries.

Federal Tax: Advises clients on Employee Retention Credit (ERC) eligibility, including reviewing operations and financial data to determine eligibility to claim the ERC, withdrawal of ERC claims, and negotiations with (and terminations of) third-party promoters for misleading ERC eligibility analyses.

Areas of Experience

Tax
Tax-Exempt Organizations
Trusts and Estates

Education

LL.M. in Taxation, New York University School of Law, 2021
J.D., Brooklyn Law School, 2020
B.A., University of Rochester, 2016

Admissions

Bars

New York
District of Columbia

Courts

U.S. Tax Court

Related Content

Taxing the Intangible: Applying Conventional Definitions to Modern Digital Products
April 02, 2025

Stefi George and Joshua Hamlet Analyze IRS's Employee Retention Credit Withdrawal Program
November 27, 2023

Bloomberg Tax Publishes Guidance on IRS ERC Claims by Akerman's Joshua Hamlet
September 29, 2023

Cannabis Tax Compliance: Advises clients in the cannabis industry on a variety of compliance issues involving Section 280E of the Internal Revenue Code, as well as state and local tax laws regarding medical and adult-use operations.

Related Professional Experience

- Judicial Intern for Honorable Justice John M. Leventhal, Supreme Court of the State of New York, Appellate Division, Second Judicial Department, September-November 2018
- New York State Office of the Attorney General, Organized Crime Task Force, Intern, June-August 2015

Published Work and Lectures

- New York State Bar Association Bridging the Gap Program, Speaker, “Navigating Stressors in the Legal Field,” July 17, 2024

Affiliations

- American Bar Association (ABA), Young Lawyers Division, Marketing and Communications Team, 2023-Present
- ABA’s Tax Section, Member
 - Law Student Tax Challenge Facilitator, 2023 and 2024

Honors and Distinctions

- ABA Young Lawyers Division, “Star of the Quarter,” 2024